



THE ATTORNEY GENERAL OF TEXAS

AUSTIN, TEXAS 78711

JOHN L. HILL
ATTORNEY GENERAL

July 8, 1974

The Honorable Oscar B. McInnis
Criminal District Attorney
Hidalgo County
Edinburg, Texas

Open Records Decision No. 39

Re: Information furnished Tax
Assessor-Collector in
connection with tax on bank
shares.

Dear Mr. McInnis:

Pursuant to Section 7(a) of the Open Records Act, Article 6252-17a, V. T. C. S., on behalf of the Assessor-Collector of Taxes, you have requested our determination on whether information provided by banks to the local tax assessor-collector showing "the identity and address of bank stockowners, and the size and value of their stock holdings" is accessible to the public.

Even before the adoption of the Open Records Act, there existed a class of governmental documents that bore the label of "public records" and as such were open to inspection by the public. Included in this class were records "required by law to be kept, or necessary to be kept, in the discharge of a duty imposed by law, or directed by law to serve as a memorial and evidence of something written, said, or done." Morris v. Smiley, 378 S. W. 2d 149, 152 (Tex. Civ. App., Waco, 1964, *err. ref'd*, n. r. e.).

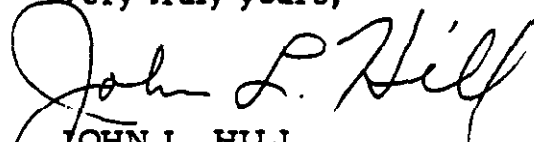
The information desired is just such information as comes within the rule. Article 7166, V. T. C. S., provides, in part:

. . . At the of making such rendition [of its real estate to the tax assessor] the president or some other officer of said bank shall file with said assessor a sworn statement showing the number and amount of the shares of said bank, the name and residence of each shareholder, and the number and amount of shares owned by him . . .

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The statute then proceeds to describe the means by which the tax assessor shall employ this information to determine the tax to be assessed against each shareholder. See, also, Article 7165, V. T. C. S. As such, the materials here involved represent records "necessary" to be kept in the discharge of a duty imposed by law," and normally such records are public records. Morris v. Smiley, supra at 152.

Very truly yours,


JOHN L. HILL
Attorney General of Texas

APPROVED:


C. J. CARL, Staff Legislative Assistant


DAVID M. KENDALL, Chairman
Opinion Committee